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Intellectual Property Counsel for Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re: : Chapter 11
: Case No. 05-44481 (RDD)
DELPHI CORPORATION et al., :
: (Jointly Administered)
Debtors. :
:
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**CERTIFICATION UNDER GUIDELINES FOR FEES
AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT
OF SECOND INTERIM APPLICATION OF JAECKLE
FLEISCHMANN & MUGEL, LLP FOR INTERIM
COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, Joseph W. Allen, hereby certify that:

1. I am a Partner at Jaeckle Fleischmann & Mugel, LLP ("JF&M"), with responsibility for compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines"), the United States Trustee Guidelines for Reviewing First Interim Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the "UST Guidelines"), and the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of

Expenses for Professionals and the supplement thereto (the "Interim Compensation Order," and collectively with the Local Guidelines and UST Guidelines, the "Guidelines").

2. This certification is made in respect of JF&M's Second Interim Fee Application, dated July 28, 2006 (the Second Interim Fee Application"), for compensation and reimbursement of expenses for the period commencing February 2, 2006, through and including May 31, 2006, (the "Compensation Period") in accordance with the Guidelines.

3. I have read the Second Interim Fee Application and have approved it for service and filing with the Court.

4. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought in the Second Interim Fee Application fall within the Local Guidelines.

5. To the best of my knowledge, the fees and disbursements sought are billed at rates in accordance with practices customarily employed by JF&M and generally accepted by JF&M's clients.

6. I certify that to the extent that monthly compensation was requested, JF&M has complied with the provision requiring it to provide (i) the Debtors, (ii) counsel for the Official Committee of Unsecured Creditors, (iii) the United States Trustee for the Southern District of New York, (iv) Skadden, Arps, Slate, Meagher & Flom LLP, (v) counsel for the agent under Debtors' pre-petition facility, (vi) counsel for the agent under the Debtor's post-petition credit facility, and (vii) the members of the Fee Committee since their appointment following each calendar month for which compensation is sought, with a statement of JF&M's fees and

disbursements accrued during the previous month. As required by the Interim Compensation Order, each such monthly fee statement contains a list of professionals and interns providing services, their respective billing rates, the aggregate hours spent by each professional and intern, a reasonably detailed breakdown of the disbursements incurred and contemporaneously maintained time entries for each individual in increments of tenths of an hour.

7. I certify that the United States Trustee for the Southern District of New York, the chair of each official committee and/or such committee's counsel, and the Debtors are being provided with a copy of the Second Interim Fee Application.

s/Joseph W. Allen
Joseph W. Allen (JA-4311)
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